

The Andorran government continued to make efforts to address the country's reputation as a tax haven and to bring its financial laws into compliance with the standards of the Organisation for Economic Co-operation and Development (OECD). In April 2014, the organization released a peer review of Andorra's implementation of OECD standards on transparency and the exchange of information for taxation purposes, concluding that the country was partially compliant. The report commended the introduction of a system of sanctions in 2014 to ensure companies' compliance with transparency laws but also noted weaknesses in the maintenance of accounting records. In June, Andorra signed the OECD Declaration on Automatic Exchange of Information in Tax Matters, which obliges signatories to implement a global standard for the automatic exchange of information.

Andorra also signed financial exchange agreements with Switzerland and Slovakia in March and September, respectively. In May 2014, the government passed a new personal income tax law, set to go into effect in 2015.

Political Rights and Civil Liberties:

### **Political Rights: 39 / 40 [Key]**

#### **A. Electoral Process: 12 / 12**

Andorra is governed under a parliamentary system. Two "co-princes," the French president and the bishop of La Seu d'Urgell, Spain, serve jointly as ceremonial heads of state. Popular elections are held every four years for the 28-member Consell General, which selects the executive council president—the head of government. Half of the members are chosen in two-seat constituencies known as parishes, and the other half are chosen through a national system of proportional representation.

The last elections were held in April 2011, after two years of government deadlock. The Democrats for Andorra (DA) won 20 seats, followed by the Social Democratic Party (PS) with 6 and the Lauredian Union with 2. Antoni Martí became the new head of government.

#### **B. Political Pluralism and Participation: 15 / 16**

The people have the right to establish and join different political parties, and the 2011 elections marked a change of power from the PS to the DA. However, more than 50 percent of the population consists of noncitizens who do not have the right to vote. Under Andorra's restrictive naturalization criteria, one must marry a resident Andorran or live in the country for more than 20 years to qualify for citizenship. Prospective citizens are also required to learn Catalan, the national language.

#### **C. Functioning of Government: 12 / 12**

No significant progress was made in 2014 to address concerns raised by the Council of Europe's Group of States against Corruption (GRECO) about Andorra's laws concerning bribery and campaign finance.

GRECO had first noted these problems in a June 2011 report, and in November 2013 noted that Andorra had satisfactorily implemented 3 of the 20 recommendations issued in the report.

## **Civil Liberties: 57 / 60**

### **D. Freedom of Expression and Belief: 16 / 16**

Freedom of speech is respected across the country. There are two independent daily newspapers, *Diari d'Andorra* and *El Periòdic d'Andorra*, and two free weekday papers, *Diari Bondia* and *Diari Més*. There is only one Andorran television station, operated by the public broadcaster Ràdio i Televisió d'Andorra. Residents also have access to broadcasts from neighboring France and Spain. Internet access is unrestricted.

Although the constitution recognizes the state's special relationship with the Roman Catholic Church, the government no longer subsidizes it. Religious minorities like Mormons and Jehovah's Witnesses are free to seek converts. Despite years of negotiations between the Muslim community and the government, there is no proper mosque for the country's roughly 1,000 Muslims. While requests to convert public buildings or former churches for this purpose have been denied, the government does provide the Muslim community with public facilities for various religious functions. Academic freedom is respected.

### **E. Associational and Organizational Rights: 11 / 12**

Freedoms of assembly and association are generally respected, and domestic and international human rights organizations operate freely. While the government recognizes that both workers and employers have the right to defend their interests, the right to strike is not legally guaranteed. There are also no laws in place to penalize antiunion discrimination or regulate collective bargaining, although a 2009 law guarantees unions the right to operate. In October and November 2012, police unions organized a strike to protest unfulfilled promises, especially in the area of pension reform. In May 2014, Andorra's constitutional court ruled that the police force is subject to the same restrictions on public spending as other areas of civil service, including in issues regarding salary and pensions.

### **F. Rule of Law: 15 / 16**

The government generally respects the independence of the judiciary. Defendants enjoy the presumption of innocence and the right to a fair trial. Police can detain suspects for up to 48 hours without charge.

Although they do not have the right to vote, noncitizen residents receive most of the social and economic benefits of citizenship under Andorran law. In 2012, Andorra introduced a new law on residency, which applies to all those seeking nonwork residency permits. Applications are assessed under three categories: passive residency for individuals who can show they are financially self-sufficient, business residency for individuals who own foreign companies, and cultural residency for renowned artists and other public figures.

Immigrant workers, primarily from North Africa, complain that they lack the rights of citizens. Although thousands of immigrants have been granted legal status, many hold only temporary work authorizations.

Temporary workers are in a precarious position, as they must leave the country when their employment contract expires, leaving them vulnerable to potential abuse by employers.

## **G. Personal Autonomy and Individual Rights: 15 / 16**

Citizens enjoy freedom of movement and have the right to own property. Legislation passed in 2012 fully opened the economy to foreign investors as well, allowing noncitizens to own up to 100 percent of any commercial entity.

Women enjoy the same legal rights as men. Women captured 14 of the 28 legislative seats in the 2011 election. Abortion is illegal, except to save the life of the mother.

In March 2014, the Social Democratic Party introduced a bill to allow same-sex marriage, but the bill was rejected by the parliament in May. In June, the Democrats for Andorra introduced a bill to allow civil unions for same-sex couples. The bill passed in November and went into effect in December.

### **Scoring Key: X / Y (Z)**

**X = Score Received**

**Y = Best Possible Score**

**Z = Change from Previous Year**

**[Full Methodology](#)**